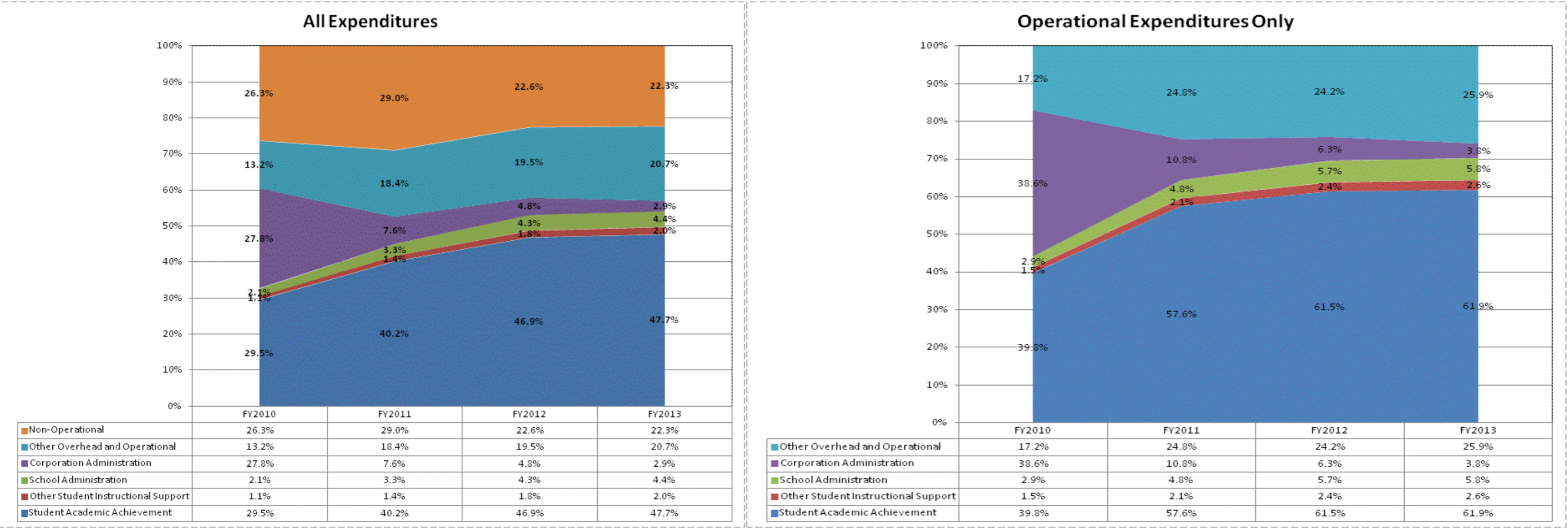


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Madison Com Sch Corp (5255)

South Madison Com Sch Corp (5255)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$21,066,118	47.0%	\$13,907,759	33.5%	\$18,571,074	46.9%	\$18,983,598	47.7%
Student Instructional Support	\$2,089,095	4.7%	\$1,447,543	3.5%	\$2,436,545	6.2%	\$2,529,721	6.4%
Overhead and Operational	\$7,912,422	17.7%	\$18,356,644	44.2%	\$9,650,277	24.4%	\$9,384,807	23.6%
Nonoperational	\$13,719,533	30.6%	\$7,847,522	18.9%	\$8,932,640	22.6%	\$8,863,086	22.3%
Grand Total	\$44,787,168		\$41,559,469		\$39,590,536		\$39,761,212	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	51.7%	36.9%	53.1%	54.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Madison Com Sch Corp (5255)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$146,505	\$305,537	\$606,341	N/A	314%	98%
11100 Regular Programs; Elementary	\$4,730,133	\$5,554,476	\$8,159,218	\$7,992,982	69%	44%	-2%
11200 Regular Programs; Middle/Junior High	\$1,275,240	\$1,560,911	\$2,309,210	\$2,432,800	91%	56%	5%
11300 Regular Programs; High School	\$2,553,561	\$2,994,418	\$4,194,907	\$4,376,616	71%	46%	4%
11420 Vocational Education; Agriculture B	\$55,660	\$46,944	\$39,204	\$41,185	-26%	-12%	5%
11450 Vocational Education; Consumer and Homemaking	\$87,688	\$98,891	\$79,655	\$65,047	-26%	-34%	-18%
11470 Vocational Education; Business Education	\$10,952	\$29,423	\$58,585	\$61,917	465%	110%	6%
11480 Vocational Education; Industrial Education A	\$48,031	\$46,283	\$41,774	\$54,594	14%	18%	31%
11490 Vocational Education; Industrial Education B	\$5,233	\$4,902	\$5,147	\$6,152	18%	25%	20%
11590 Other Vocational Education Programs	\$8,111	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$58,866	\$51,794	\$61,672	\$65,560	11%	27%	6%
12110 Gifted And Talented; Gifted and Talented	\$140,985	\$305,634	\$271,478	\$272,018	93%	-11%	0%
12350 Physical Impairment; Homebound	\$192	\$1,188	\$4,226	\$2,847	> 500%	140%	-33%
12610 Learning Disability	\$1,182	\$923	\$596	\$769	-35%	-17%	29%
12710 Equal Opportunity At Risk	\$93,862	\$45,835	\$16,338	\$14,476	-85%	-68%	-11%
12810 Special Education Preschool	\$200,750	\$112,750	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$0	\$0	\$137,405	\$117,028	N/A	N/A	-15%
14100 Summer School Programs; Elementary	\$24,915	\$41,316	\$4,072	\$2,363	-91%	-94%	-42%
14200 Summer School Programs; Middle/Junior High School	\$5,375	\$8,499	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$90,105	\$33,857	\$0	\$0	-100%	-100%	N/A
15100 Enrichment Programs; Non-Credit	\$0	\$233	\$0	\$0	N/A	-100%	N/A
16100 Remediation Testing	\$21,582	\$668	\$0	\$668	-97%	0%	N/A
16200 Preventive Remediation	\$18,916	\$84,582	\$119,625	\$125,975	> 500%	49%	5%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$7,280	\$0	\$33,560	N/A	361%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,840,993	\$1,436,093	\$1,378,543	\$1,393,105	-24%	-3%	1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,643	\$122,419	\$160,204	\$348,180	288%	184%	117%
22130 Improvement of Instruction; Instructional Staff Training	\$9,312	\$1,404	\$3,156	\$2,962	-68%	111%	-6%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$132	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$294,636	\$321,973	\$194,328	\$145,176	-51%	-55%	-25%
22230 Library/Media Services; Audiovisual	\$8,369	\$7,780	\$12,448	\$4,853	-42%	-38%	-61%
22250 Library/Media Services; Computer Assisted Instruction Services	\$89,078	\$120,869	\$0	\$0	-100%	-100%	N/A
22290 Library/Media Services; Other Educational Media Services	\$12,128	\$13,817	\$33,708	\$17,316	43%	25%	-49%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$69,192	\$0	\$201,731	\$148,908	115%	N/A	-26%
22360 Instruction, Related Technology; Network Support	\$365,772	\$133,188	\$181,905	\$134,400	-63%	1%	-26%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$161,506	N/A	N/A	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$6,366	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$10,505	\$10,264	N/A	N/A	-2%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$3,193	\$34,673	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$537,260	\$581,901	\$330,797	N/A	-38%	-43%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,044	\$839	\$3,995	\$6,869	> 500%	> 500%	72%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$445,042	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$642,309	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,302,049	\$13,907,759	\$18,571,074	\$18,983,598	43%	36%	2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$250,800	\$324,388	\$436,579	\$482,151	92%	49%	10%
21340 Health Services; Nurse Services	\$152,564	\$152,782	\$254,633	\$277,721	82%	82%	9%
21390 Health Services; Other Health Services	\$35,612	\$35,313	\$28,361	\$27,279	-23%	-23%	-4%
21990 Other Support Services, Students; Other Student Services	\$0	\$3,956	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$859,330	\$931,105	\$1,466,984	\$1,516,108	76%	63%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Madison Com Sch Corp (5255)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24900 Other Support Services, School Administration	\$0	\$0	\$249,988	\$226,462	N/A	N/A	-9%
Student Instructional Support Total	\$1,298,306	\$1,447,543	\$2,436,545	\$2,529,721	95%	75%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$94,287	\$78,625	\$69,836	\$82,364	-13%	5%	18%
23150 Board of Education; Legal Services	\$29,250	\$16,082	\$35,130	\$19,280	-34%	20%	-45%
23160 Board of Education; Promotion Expenses	\$11,469	\$9,582	\$27,082	\$9,736	-15%	2%	-64%
23210 Executive Administration; Office of The Superintendent	\$562,576	\$665,486	\$968,083	\$877,389	56%	32%	-9%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$5,437	\$7,482	\$1,679	\$3,307	-39%	-56%	97%
25196 Other Fiscal Services; Cash Change	\$3,680	\$5,627	\$2,750	\$748	-80%	-87%	-73%
25199 Other Fiscal Services; Other	\$415	\$0	\$0	\$0	-100%	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$17,392	\$0	N/A	N/A	-100%
25730 Personnel Services; Personnel Services	\$0	\$1,917,487	\$584,200	-\$7,728	N/A	-100%	-101%
25750 Personnel Services; Health Services	\$9,932	\$8,923,096	\$41,668	\$18,587	87%	-100%	-55%
25790 Personnel Services; Other Professional Services	\$0	\$434,021	\$88,244	\$1,064	N/A	-100%	-99%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$0	\$69,140	N/A	N/A	N/A
25890 Other Technology Services	\$11,258	\$113,303	\$75,030	\$83,503	> 500%	-26%	11%
25920 Ditch Assessments	\$60	\$87	\$354	\$354	491%	307%	0%
25990 Other Support Services, Central	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,314,347	\$2,616,998	\$3,510,817	\$3,622,515	57%	38%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$21,353	\$52,125	\$60,796	\$58,863	176%	13%	-3%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$101,143	\$124,066	\$182,702	\$159,290	57%	28%	-13%
26499 2007 Account Code - Other	\$407,442	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$16,289	\$10,101	\$32,768	\$28,892	77%	186%	-12%
26700 Operation and Maintenance of Plant Services; Insurance	\$214,777	\$170,523	\$202,009	\$273,681	27%	60%	35%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$24,205	\$0	N/A	N/A	-100%
27010 Student Transportation; Service Area Direction	\$7,590	\$48,835	\$78,258	\$138,176	> 500%	183%	77%
27100 Student Transportation; Vehicle Operation	\$314,752	\$474,917	\$560,145	\$628,455	100%	32%	12%
27200 Student Transportation; Monitoring Services	\$73,653	\$70,462	\$78,635	\$78,705	7%	12%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$143,081	\$249,357	\$387,146	\$426,633	198%	71%	10%
27400 Student Transportation; Purchase of School Buses	\$122,511	\$406,767	\$289,102	\$270,757	121%	-33%	-6%
27500 Student Transportation; Insurance on Buses	\$13,283	\$11,607	\$17,101	\$19,997	51%	72%	17%
27700 Student Transportation; Contracted Transportation Services	\$808,895	\$477,997	\$379,918	\$398,848	-51%	-17%	5%
27900 Student Transportation; Other Student Transportation Services	\$3,916	\$12,394	\$16,499	\$12,312	214%	-1%	-25%
27910 Student Transportation; Bus Driver Training	\$6,500	\$2,800	\$3,300	\$3,600	-45%	29%	9%
31100 Food Services Operations; Service Area Direction	\$28,284	\$51,923	\$93,213	\$96,324	241%	86%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$519,826	\$514,531	\$686,175	\$774,285	49%	50%	13%
31400 Food Services Operations; Food Purchases	\$552,596	\$733,420	\$875,797	\$946,752	71%	29%	8%
31900 Other Food Services	\$107,827	\$156,942	\$260,242	\$288,978	168%	84%	11%
Overhead and Operational Total	\$6,506,428	\$18,356,644	\$9,650,277	\$9,384,807	44%	-49%	-3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$5,515	\$652	\$933	\$1,287	-77%	97%	38%
33200 Community Recreation	\$4,974	\$0	\$6,401	\$0	-100%	N/A	-100%
33300 Civic Services	\$0	\$0	\$1,278	\$0	N/A	N/A	-100%
33400 Athletic Coaches	\$166,787	\$123,985	\$141,376	\$142,204	-15%	15%	1%
33940 Child Care Services	\$227,348	\$331,447	\$355,752	\$358,205	58%	8%	1%
33990 Other Community Services; Other	\$3,200	\$2,110	\$2,386	\$6,811	113%	223%	185%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$34,063	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$112,782	\$15,277	\$706	\$0	-100%	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Madison Com Sch Corp (5255)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45100 Building Acquisition, Construction and Improvements	\$8,204,003	\$88,050	\$63,300	\$94,015	-99%	7%	49%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,154	\$2,218	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$367,842	\$486,237	\$563,141	\$497,356	35%	2%	-12%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$109,664	\$0	\$0	\$29,950	-73%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$456,938	\$606,601	\$507,774	\$273,818	-40%	-55%	-46%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$39,172	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$454,280	\$326,699	\$307,979	N/A	-32%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$35,385	\$73,398	\$8	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,254,500	\$4,025,612	\$5,777,000	\$5,991,500	166%	49%	4%
54100 Veterans' Memorial Fund; Principal	\$3,624	\$3,227	\$1,717	\$0	-100%	-100%	-100%
54200 Common School Fund; Principal	\$1,161,525	\$1,055,919	\$1,154,448	\$1,105,413	-5%	5%	-4%
59100 Other Debt Services Obligations; Registrars Fee	\$1,500	\$14,100	\$29,720	\$15,376	> 500%	9%	-48%
59200 Other Debt Services Obligations; Bank Fee	\$415,968	\$564,410	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$13,575,770	\$7,847,522	\$8,932,640	\$8,863,086	-35%	13%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$136,848	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,001,802	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$39,868	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$7,270,049	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,047	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,651,003	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$10,104,616	\$0	\$0	\$0	N/A	N/A	N/A